AMENDMENTS TO THE CLAIMS

Cancel claims 1-7.

8. (Currently Amended) The mechanical drive system of claim 7, A mechanical drive system for an accessory gearbox of a gas turbine engine, which engine has a high-pressure drive shaft and a low-pressure drive shaft, the drive system comprising:

a first tower shaft connected by a first gear arrangement to the highpressure drive shaft;

a second tower shaft connected by a second gear arrangement to the lowpressure drive shaft, wherein the first tower shaft is concentric with the second tower shaft;

a first lay shaft connected by a third gear arrangement to the first tower shaft, and connected to the accessory gearbox, the third gear arrangement including a first bevel gear attached to the first tower shaft, and a second bevel gear attached to the first lay shaft, wherein the first bevel gear and the second bevel gear are engaged with one another;

a second lay shaft connected by a fourth gear arrangement to the second tower shaft, and connected to the accessory gearbox, wherein the first lay shaft is disposed spaced apart from and parallel to the second lay shaft;

wherein the fourth gear arrangement includes a first spur gear, a second spur gear, an intermediate shaft, a first bevel gear, and a second bevel gear, wherein the first spur gear is attached to the second tower shaft, and the second spur gear and the first bevel gear are attached to the intermediate shaft, and the second bevel gear is attached to the second lay shaft;

wherein the first spur gear and the second spur gear are engaged with one another; and

wherein the first bevel gear and the second bevel gear are engaged with one another.

Cancel claims 9-13.

- 14. (Currently Amended) The mechanical drive system of claim 0, A mechanical drive system for an accessory gearbox of a gas turbine engine, which engine has a high-pressure drive shaft and a low-pressure drive shaft, the drive system comprising:
 - a first tower shaft driven by the high-pressure drive shaft;
 - a second tower shaft driven by the low-pressure drive shaft;
- a first lay shaft driven by the first tower shaft, and connected to the accessory gearbox; and
- a second lay shaft driven by the second tower shaft, and connected to the accessory gearbox;

wherein the first lay shaft is disposed spaced apart from and parallel to the second lay shaft, and is connected to the second lay shaft by an intermediate shaft having and a pair of spur gears.

15. (Currently Amended) The mechanical drive system of claim 614, wherein a first gear arrangement connects the first tower shaft to the first lay shaft, the first gear arrangement including a first bevel gear attached to the first tower shaft, and a second bevel gear attached to the first lay shaft, wherein the first bevel gear and the second bevel gear are engaged with one another.

Cancel claims 16-20.

- 21. (New) The mechanical drive system of claim 14, wherein the first tower shaft and second tower shaft are concentric with one another.
- 22. (New) A mechanical drive system for an accessory gearbox of a gas turbine engine, which engine has a high-pressure drive shaft and a low-pressure drive shaft, the drive system comprising:
 - a first tower shaft driven by the high-pressure drive shaft;

a second tower shaft driven by the low-pressure drive shaft;

a first lay shaft driven by the first tower shaft, and connected to the accessory gearbox; and

a second lay shaft driven by the second tower shaft, and connected to the accessory gearbox;

wherein the first lay shaft is disposed spaced apart from and parallel to the second lay shaft, and is connected to the second lay shaft by an intermediate shaft.

23. (New) A gas turbine engine, comprising:

a high-pressure drive shaft connected to a high-pressure compressor and a high-pressure turbine;

a low-pressure drive shaft connected to a low-pressure compressor and a low-pressure turbine;

wherein the high-pressure drive shaft and the low-pressure drive shaft rotate about an axially extending engine centerline;

an accessory gear box;

a first tower shaft driven by the high-pressure drive shaft, and connected to the accessory gearbox by a first lay shaft; and

a second tower shaft driven by the low-pressure drive shaft, and connected to the accessory gearbox by a second lay shaft, wherein the first tower shaft is concentric with the second tower shaft;

wherein the first lay shaft is disposed spaced apart from and parallel to the second lay shaft, and is connected to the second lay shaft by an intermediate shaft having and a pair of spur gears.